

68A Stat. 705.
26 USC ch. 52.

52 or by any corresponding provision of prior internal revenue laws, and

“(B) in the case of any commodity of a kind subject to a tax described in subparagraph (A), any tax equal to any such tax, any additional tax, or any floor stocks tax.

“(2) **TAX.**—The term ‘tax’ includes a tax and an exaction denominated a ‘tax’, and any penalty, addition to tax, additional amount, or interest applicable to any such tax.

“(3) **ULTIMATE BURDEN.**—The claimant shall be treated as having borne the ultimate burden of an amount of an alcohol or tobacco tax for purposes of subsection (a) (1), and the owner referred to in subsection (a) (3) shall be treated as having borne such burden for purposes of such subsection, only if—

“(A) he has not, directly or indirectly, been relieved of such burden or shifted such burden to any other person,

“(B) no understanding or agreement exists for any such relief or shifting, and

“(C) if he has neither sold nor contracted to sell the commodities involved in such claim, he agrees that there will be no such relief or shifting, and furnishes such bond as the Secretary or his delegate may require to insure faithful compliance with his agreement.”

SEC. 2. The table of sections for subchapter B of chapter 65 of such Code is amended by adding at the end thereof the following:

“Sec. 6423. Conditions to allowance in the case of alcohol and tobacco taxes.”

SEC. 3. The amendments made by this Act shall not apply to any credit or refund allowed or made before May 1, 1958.

Approved February 11, 1958.

Public Law 85-324

JOINT RESOLUTION

February 12, 1958
[H. J. Res. 533]

Making supplemental appropriations for the Department of Labor for the fiscal year 1958, and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of Labor for the fiscal year ending June 30, 1958, namely:

DEPARTMENT OF LABOR

BUREAU OF EMPLOYMENT SECURITY

UNEMPLOYMENT COMPENSATION FOR VETERANS

For an additional amount for “Unemployment compensation for veterans”, \$25,000,000.

UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES

For an additional amount for “Unemployment compensation for Federal employees”, \$18,400,000.

Approved February 12, 1958.